

**Kelly G. Besaw, CPA, CVA**  
*4131 Calkins Road*  
*Youngstown, New York 14174*

**Current Firm:** Chiampou Travis Besaw & Kershner LLP  
45 Bryant Woods North  
Amherst, NY 14228  
(716) 630-2400  
kbesaw@chiampou.com

**Position:** Partner

**Former Employment:** Formerly employed as Senior Manager with the firm of Ernst & Young (1983 - 1992)

**Professional:** Certified Public Accountant, State of New York  
Certified Valuation Analyst and Member of the National Association of Certified Valuation Analysts  
Certificate of Educational Achievement in Business Valuation - AICPA

**Education:** BBA - Accounting, Niagara University

**Previous Litigation Experience:** Provided expert services in anticipation of litigation and/or during litigation in the following cases during the past four years:

- Taeifi v. C.T. Enterprises, LLC, et.al.
- Richard v. Errard
- Seneca v. Seneca
- Joyce v. Borelli, Joyce & LiPuma
- Savage v. American LaFrance
- Boltwood v. American DE
- ART v. Tyco
- Skwara v. Stellar Technology, Inc.
- Rodems v. Pepe-Rodems Construction Co., Inc.
- Drayton Grain Processors v. NE Foods, Inc.
- Corson Manufacturing Company
- Clark v. Krug
- Atwal v. Atwal
- Cohn v. Lapidus, Raquette Lake Camps, Inc., et.al.
- Bookbinder v. City Mattress, Inc. et. al.
- Occidental Chemical Corp. v. Joseph Davis, Inc.
- Peters v. St. Bonaventure University
- Miller v. Miller
- Dwaileebe v. Darien Lake Resort
- Westmin v. Outokumpu Copper

**Previous Litigation****Experience (continued):**

- Century Mold v. Cortland Brovitz & Co.
- Palmerton v. Darien Lake Resort
- Promedicus Health Group LLP
- Palmer v. Knopp, et.al.
- Snow's Marina
- Sbaraglia v. Upstate NY Regional Minority Purchasing Council

**Business Valuations****Performed in the****Following Industries:**

Construction  
Manufacturing  
Distribution  
Information technology  
Law firms  
Medical practices  
Publishing/printing  
Real estate  
Retail  
Transportation

Appointed as neutral expert in a forensic accounting of a partnership in New York State Supreme Court, Erie County.

Appointed as a Special Master in an Appraisal Proceeding involving a business valuation for litigation by the New York State Supreme Court, Erie County.

**Professional Affiliations:**

Member - American Institute of Certified Public Accountants, Management Consulting Division

Member - New York State Society of Certified Public Accountants (NYSSCPA)

Member - NYSSCPA Consulting Services Committee

Member - National Association of Certified Valuation Analysts (NACVA)

Director and Past President - Construction Financial Management Association - Niagara Frontier Chapter

Vice Chairman - Construction Exchange of Buffalo & Western New York

Member and Past Chairman - Niagara University Accounting Advisory Board

Board of Advisors - Niagara University

Treasurer/Board of Trustees - Mount St. Mary's Hospital Foundation

**Lecture Experience:**

New York State Society of Certified Public Accountants

Institute of Management Accountants

Construction Financial Management Association

Construction Exchange of Buffalo & Western New York

Recent lectures provided for:

November 15, 2005 – Budgeting, Forecasting and Cash Flow Projections-  
Construction Financial Management Association

October 12, 2005 -- Valuation of Health Care Business – Health Law Committee,  
Erie County Bar Association

October 14, 2004 – Construction Claims – Construction Exchange of Western  
New York

**Publication:** “Tax-Efficient Strategies for Exercising Compensatory Stock Options;” Practical  
Tax Strategies; July 2003.

**KELLY G. BESAW, CPA, CVA  
EXPERT WITNESS TESTIMONY EXPERIENCE  
PREVIOUS FOUR YEARS**

**Case:** *Joyce v. Borelli, Joyce & LiPuma*

**Date:** January 27, 2006

**Court:** New York State Supreme Court, Erie County  
Hon. Eugene M. Fahey  
Index No. I2001-6958

**Services:** Testimony regarding application of Generally Accepted Accounting Principles and business valuation concepts in reference to dissolution of professional services firm.

**Case:** *Drayton Grain Processors v. NE Foods, Inc.*

**Date:** June 17, 2004

**Court:** Arbitration

**Services:** Report on business valuation pursuant to member option agreement and testimony at arbitration

**Case:** *Corson Manufacturing Company*

**Date:** June 2, 2004

**Court:** U.S. District Court  
Bankruptcy Case No. 99-16855  
Adversary Proceeding No. 00-1366

**Services:** Report and deposition testimony on fraudulent conveyance claim.

**Case:** *Cohn v. Lapidus, Raquette Lake Camps, Inc., et.al.*

**Date:** March 27, 28 and 31, 2003

**Court:** New York State Supreme Court, Westchester County  
Hon. Thomas Dickerson  
Index No. 11529/00

**Services:** Business valuation, determination of lost earnings and trial testimony